

**TOWNSHIP OF BELKNAP
PRESQUE ISLE COUNTY, MICHIGAN**

71-1030

**Report on Financial Statements
For the Fiscal Year Ended March 31, 2004**

Auditing Procedures Report

Issued under P.A. 2 of 1968, as amended.

Local Government Type <input type="checkbox"/> City <input checked="" type="checkbox"/> Township <input type="checkbox"/> Village <input type="checkbox"/> Other		Local Government Name TOWNSHIP OF BELKNAP	County PRESQUE ISLE
Audit Date 3/31/04	Opinion Date 7/30/04	Date Accountant Report Submitted to State: 8/16/04	

We have audited the financial statements of this local unit of government and rendered an opinion on financial statements prepared in accordance with the Statements of the Governmental Accounting Standards Board (GASB) and the *Uniform Reporting Format for Financial Statements for Counties and Local Units of Government in Michigan* by the Michigan Department of Treasury.

We affirm that:

1. We have complied with the *Bulletin for the Audits of Local Units of Government in Michigan* as revised.
2. We are certified public accountants registered to practice in Michigan.


We further affirm the following. "Yes" responses have been disclosed in the financial statements, including the notes, or in the report of comments and recommendations

You must check the applicable box for each item below.

- | | |
|---|---|
| <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 1. Certain component units/funds/agencies of the local unit are excluded from the financial statements. |
| <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 2. There are accumulated deficits in one or more of this unit's unreserved fund balances/retained earnings (P.A. 275 of 1980). |
| <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 3. There are instances of non-compliance with the Uniform Accounting and Budgeting Act (P.A. 2 of 1968, as amended). |
| <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 4. The local unit has violated the conditions of either an order issued under the Municipal Finance Act or its requirements, or an order issued under the Emergency Municipal Loan Act. |
| <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 5. The local unit holds deposits/investments which do not comply with statutory requirements. (P.A. 20 of 1943, as amended [MCL 129.91], or P.A. 55 of 1982, as amended [MCL 38.1132]). |
| <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 6. The local unit has been delinquent in distributing tax revenues that were collected for another taxing unit. |
| <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 7. The local unit has violated the Constitutional requirement (Article 9, Section 24) to fund current year earned pension benefits (normal costs) in the current year. If the plan is more than 100% funded and the overfunding credits are more than the normal cost requirement, no contributions are due (paid during the year). |
| <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 8. The local unit uses credit cards and has not adopted an applicable policy as required by P.A. 266 of 1995 (MCL 129.241). |
| <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | 9. The local unit has not adopted an investment policy as required by P.A. 196 of 1997 (MCL 129.95). |

We have enclosed the following:

	Enclosed	To Be Forwarded	Not Required
The letter of comments and recommendations.	✓		
Reports on individual federal financial assistance programs (program audits).			✓
Single Audit Reports (ASLGU).			✓

Certified Public Accountant (Firm Name) J.W. KIELISZEWSKI, CPA, PC			
Street Address 476 NORTH THIRD ST	City ROGERS CITY	State MI	ZIP 49779
Accountant Signature 		Date	

TOWNSHIP OF BELKNAP

TABLE OF CONTENTS

Independent Auditor's Report.....	2
Report to State Auditor on Auditing Procedures.....	3
Combined Balance Sheet.....	4
Combined Statement of Receipts, Disbursements and Changes In Fund Balance – All Account Groups.....	5
Statement of Receipts, Disbursements and Changes in Fund Balance, Budget and Actual – General & Special Revenue Funds.....	6-7
Notes to Financial Statements.....	8-13
Combining Statement of Changes in Assets and Undistributed Assets – Agency Funds.....	14
General Fixed Assets Group of Accounts.....	15
Letter of Comments and Recommendations	

July 30, 2004

The Honorable Township Board
Belknap Township
Presque Isle County, Michigan

I have audited the accompanying general-purpose financial statements of the Township of Belknap, State of Michigan, as of March 31, 2004, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the Township of Belknap, State of Michigan management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

As described in Note 2, these financial statements were prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In my opinion, the accompanying financial statements present fairly the assets and liabilities of the Township of Belknap, State of Michigan, at March 31, 2004, arising from cash transactions, and its receipts collected and disbursements paid during the year then ended, on a basis consistent with that of the preceding year as described in Note 2.

My audit was conducted for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the general-purpose financial statements of the Township of Belknap, State of Michigan. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general-purpose financial statements taken as a whole.



TOWNSHIP OF BELKNAP
COMBINED BALANCE SHEET

MARCH 31, 2004

	Governmental		Fiduciary	Account Groups		Total
	General	Special	Trust &	General	Long-	Memo
	<u>Fund</u>	<u>Revenue</u>	<u>Agency</u>	<u>Fixed</u>	<u>term</u>	<u>Only</u>
				<u>Assets</u>	<u>Debt</u>	
ASSETS						
Cash in Bank:						
Commercial Checking	\$ 15,714	\$ 2,092	\$ 5	\$ -	\$ -	\$ 17,811
Savings	41,086	-	-	-	-	41,086
C.D.'s	50,000	-	-	-	-	50,000
Fixed Assets	-	-	-	30,667	-	30,667
Amount to be Provided for						
Long-term Debt	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,275</u>	<u>24,275</u>
 Total Assets	<u>\$ 106,800</u>	<u>\$ 2,092</u>	<u>\$ 5</u>	<u>\$ 30,667</u>	<u>\$ 24,275</u>	<u>\$ 163,839</u>
LIABILITIES & FUND EQUITY						
Undistributed Receipts	\$ -	\$ -	\$ 5	\$ -	\$ -	\$ 5
Installment Notes Payable	-	-	-	-	24,275	24,275
Investments in Fixed Assets	-	-	-	30,667	-	30,667
Fund Balance-Unreserved	<u>106,800</u>	<u>2,092</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>108,892</u>
 Total Liability & Fund Equity	<u>\$ 106,800</u>	<u>\$ 2,092</u>	<u>\$ 5</u>	<u>\$ 30,667</u>	<u>\$ 24,275</u>	<u>\$ 163,839</u>

See accompanying notes to financial statements.

TOWNSHIP OF BELKNAP

COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN
FUND BALANCE, ALL GOVERNMENTAL FUND TYPES

FOR THE YEAR ENDED MARCH 31, 2004

	<u>General</u>	<u>Special</u> <u>Revenue</u>	<u>Total</u> <u>Memo</u> <u>Only</u>
Receipts:			
Taxes	\$ 36,345	\$ -	\$ 36,345
Intergovernmental	61,679	907	62,586
Charges for Services	5,293	-	5,293
Interest & Miscellaneous	<u>4,861</u>	<u>25</u>	<u>4,886</u>
Total Receipts	<u>108,178</u>	<u>932</u>	<u>109,110</u>
Disbursements:			-
General Government	49,502	-	49,502
Public Safety	9,073	982	10,055
Public Works	20,797	-	20,797
Debt Service	<u>4,046</u>	<u>-</u>	<u>4,046</u>
Total Disbursements	<u>83,418</u>	<u>982</u>	<u>84,400</u>
Excess (Deficiency) of			-
Receipts over Disbursements	24,760	(50)	24,710
Fund Balance, Beginning of Year	<u>82,040</u>	<u>2,142</u>	<u>84,182</u>
Fund Balance, End of Year	<u>\$ 106,800</u>	<u>\$ 2,092</u>	<u>\$108,892</u>

See accompanying notes to financial statements.

TOWNSHIP OF BELKNAP
COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN
FUND BALANCE, BUDGET AND ACTUAL

GENERAL AND SPECIAL REVENUE FUNDS – CASH BASIS

MARCH 31, 2004

	GENERAL FUND		
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Receipts:			
Taxes	\$ 33,400	\$ 36,345	\$ 2,945
Intergovernmental	64,600	61,679	(2,921)
Charges for Services	5,000	5,293	293
Interest & Miscellaneous	<u>2,800</u>	<u>4,861</u>	<u>2,061</u>
Total Receipts	<u>105,800</u>	<u>108,178</u>	<u>2,378</u>
Disbursements:			
General Government	66,118	49,502	16,616
Public Safety	10,473	9,073	1,400
Public Works	100,550	20,797	79,753
Debt Service	<u>4,046</u>	<u>4,046</u>	<u>-</u>
Total Disbursements	<u>181,187</u>	<u>83,418</u>	<u>97,769</u>
Excess (Deficiency) of Receipts over Disbursements	(75,387)	24,760	100,147
Fund Balance, Beginning of Year	<u>82,040</u>	<u>82,040</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 6,653</u>	<u>\$ 106,800</u>	<u>\$ 100,147</u>

SPECIAL REVENUE FUND

Budget Actual Variance

\$ -	\$ -	\$ -
907	907	-
-	-	-
<u>50</u>	<u>25</u>	<u>(25)</u>
<u>957</u>	<u>932</u>	<u>(25)</u>

-	-	-
1,040	982	58
-	-	-
<u>-</u>	<u>-</u>	<u>-</u>
<u>1,040</u>	<u>982</u>	<u>58</u>

(83)	(50)	33
<u>2,142</u>	<u>2,142</u>	<u>-</u>
<u>\$ 2,059</u>	<u>\$ 2,092</u>	<u>\$ 33</u>

See accompanying notes to financial statements.

TOWNSHIP OF BELKNAP
NOTES TO FINANCIAL STATEMENTS

MARCH 31, 2004

NOTE 1 – DESCRIPTION OF TOWNSHIP OPERATIONS AND FUND TYPES

The Township of Belknap (the “Township”) is located in Presque Isle County and was organized in 1877. It covers an area of approximately 36 square miles. The Township operates under an elected Board comprised of a Supervisor, Treasurer, Clerk and two Trustees, and provides services to its approximately 920 full-time residents.

Basis of Presentation:

The Township’s financial activity has been defined in accordance with GASB #14 – “The Financial Reporting Entity” – and the local unit activities are recorded in separate funds and account groups, categorized and described as follows:

Governmental Funds:

General Funds: This fund is used to account for all financial transactions except those required to be accounted for in other specific funds. This fund includes the general operating expenditures of the local unit. Receipts are derived primarily from property taxes, state and federal distributions, grants, and other intergovernmental revenues.

Special Revenue Funds: These funds are used to account for specific governmental revenues (other than special assessments and major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

Fiduciary Funds:

These funds, used to account for assets held in trust or as an agent for others, include the Expendable Trust, Pension Trust, Nonexpendable Trust, and Agency Funds.

Account Groups:

General Fixed Assets Account Group: This asset group presents the fixed assets of the local unit utilized in its general operations (nonproprietary fixed assets).

Long-term Debt Account Group: This account group summarizes long-term debt of the governmental unit as well as the amount of cash necessary to pay off this debt in future accounting periods.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Township conform to generally accepted accounting principles as applicable to governmental units with exception of the basis of accounting. The following is a summary of applicable significant policies:

Basis of Accounting:

The cash basis of accounting is utilized by the Township for monthly operations. At year end, adjustments necessary to affect the modified accrual basis of accounting were immaterial.

Inventories:

Inventories are not significant.

Investments:

Investments (savings accounts or certificates of deposit) are stated at cost.

General Fixed Assets:

The General Fixed Assets Group of accounts was established on March 31, 1977 by using estimated fair market values as the basis. Additions subsequent to this date are at cost. General Fixed Assets purchased are recorded as expenditures in the fund purchased at time of purchase. Such assets are capitalized at cost in the General Fixed Assets Group of accounts except for improvements on roads. No depreciation has been provided on general fixed assets.

Property Taxes Receivable – Delinquent:

Accounting for revenues from Township property taxes prior to March 31, 2004 and in the 2003-2004 current financial statement has been on a cash basis; that is, property taxes are recognized as revenues only when paid to the Township. The County of Presque Isle has a revolving tax fund effective in the 2003-2004 fiscal year.

NOTE 3 – BUDGETS AND BUDGETARY ACCOUNTING

The Township follows these procedures in establishing the budgetary data reflected in the financial statements:

Notes to Financial Statements
(Continued)

1. Prior to March 1, the Clerk submits to the Township Board a proposed operating budget for the fiscal year commencing the following April 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted at the Township Hall to obtain taxpayer comments.
3. Prior to the third week in March, the budget is legally enacted through passage of a resolution.
4. All budget adjustments are approved by Township Board resolution.
5. Formal budgetary integration is employed as a management control device during the year for the General Fund and Special Revenue Funds.
6. Budgets for the General, Special Revenue, and Capital Projects Funds are adopted on a cash basis. Budgeted amounts are as originally adopted, or as amended by the Township Board. Individual amendments were not material in relation to the original appropriations, which were amended.

NOTE 4 – TOTAL COLUMNS ON COMBINED STATEMENTS – OVERVIEW

Total columns on the Combined Statements – Overview are captioned “Memorandum Only” to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles, nor is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 5 – CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance			Balance		
	<u>3/31/2003</u>	<u>Additions</u>	<u>Deletions</u>	<u>3/31/2004</u>		
Land	\$ 700	\$ -	\$ -	\$ 700		
Buildings	9,295	-	-	9,295		
Equipment	<u>20,672</u>	<u>-</u>	<u>-</u>	<u>20,672</u>		
Total	<u>\$ 30,667</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,667</u>		

NOTE 6 – SUMMARY OF CURRENT PROPERTY TAX COLLECTIONS AND DISBURSEMENTS

		Tax Roll Returned To County	Collected 2003 Current
		2003 Uncollected Taxes, Fees	
<u>Current Property Taxes, Fees & Other</u>		<u>Tax Roll 2003 Taxes</u>	<u>& Other</u>
2003 Tax Levy:			
Presque Isle County	\$ 126,735	\$ 13,032	\$ 113,703
COP Intermediate School District	29,025	3,141	25,884
State Education Fund	81,723	3,479	78,244
Township	32,644	3,505	29,139
Rogers City School District	80,433	11,358	69,075
Posen Consolidated School District	<u>17,352</u>	<u>2,290</u>	<u>15,062</u>
	<u>\$ 367,912</u>	<u>\$ 36,805</u>	331,107
Administration Fees			3,311
Interest			<u>461</u>
			<u>\$ 334,879</u>
2003 SEV	\$ 24,849,900		
2003 Taxable Value	\$ 16,344,783		

Taxes are levied on December 1 of each year and are payable by February 15 of the following year. Payments made after the February 15 date are considered delinquent.

NOTE 7 – BALANCE SHEET CASH AND CERTIFICATES OF DEPOSIT

Deposits are carried at cost. Deposits of the Township are at Onaway Community Federal Credit Union in the name of the Township. Act 217, PA 1982 authorizes the Township to deposit and invest in the accounts of federally insured banks, insured credit unions and savings and loan associations; bonds and other direct obligations of the United States, or an agency of the instrumentality of the United States; United States government or federal agency obligation repurchase agreements; bankers' acceptance of United States banks; mutual funds composed of investment vehicles which are legal for

direct investment by local units of government in Michigan; and commercial paper rated by two standard rating agencies within the three highest classifications, which mature not more than 270 days after the date of purchase, and which involve no more than 50 percent (50%) of any one fund. Michigan law prohibits security in the form of collateral, surety bonds, or other forms for the deposit of public money.

The Township's deposits are in accordance with statutory authority. The Governmental Accounting Standards Board (GASB) Statement No. 3 risk disclosures for the Township's cash deposits and cash equivalents are as follows:

<u>Deposits</u>	<u>Amount</u>
Insured (FDIC)	\$100,000
Uninsured	<u>8,897</u>
Total Deposits	<u>\$108,897</u>

NOTE 8 – COMPENSATED ABSENCES

There are no compensated absences provided by the Township, which would require disclosure under GASB Codification §C-60.

NOTE 9 – RISK FINANCING AND RELATED INSURANCE ISSUES

The Township is exposed to various risks of loss related to property loss, torts, errors and omissions, employee injuries, as well as medical and worker's compensation benefits provided to employees. The Township has purchased commercial insurance for property, personal liability, umbrella coverage, worker's compensation and medical benefits claims. Settled claims have not exceeded the amount of insurance coverage in any of the past three years (GASB Codification §C-50.141).

NOTE 10 – PENSION PLAN

The Township has a defined contribution pension plan covering all full-time employees. The Township contributes an amount of each employee's annual salary to the plan. Pension expense for the fiscal year ended March 31, 2004 was \$1,747. Information necessary to disclose pension information as required by GASB and FASB was not available.

The plan was established in lieu of participation with the Social Security system. The Township is responsible to make payments to the plan at a board-approved percentage of payroll rate. The Township has no ownership or responsibility for benefit payments to its

employees. Sole responsibility for benefit payments has been transferred to its underwriter in the plan.

NOTE 11 – NOTES PAYABLE – COUNTY OF PRESQUE ISLE

Belknap Township is a member of the Rogers Area Rural Fire Board, which has purchased a fire truck. Funds necessary to purchase this truck were borrowed from the County of Presque Isle, in the form of an interest-free note, as provided by state law (see MCC 46.301). The total purchase price of the fire truck was \$115,500, of which the allocated share to Belknap Township was \$28,321. The date of the interest-free loan was September 1, 2002, with the first payment due on or before September 1, 2003 in the amount of \$4,045.90. The subsequent six annual payments, each in the amount of \$4,045.85, are due on or before September 1 of that year, as follows:

9/1/04	\$ 4,045.85
9/1/05	4,045.85
9/1/06	4,045.85
9/1/07	4,045.85
9/1/08	4,045.85
9/1/09	<u>4,045.85</u>
	<u>\$24,275.10</u>

TOWNSHIP OF BELKNAP
STATEMENT OF CHANGES IN ASSETS AND UNDISTRIBUTED RECEIPTS
ALL AGENCY FUNDS
FOR THE FISCAL YEAR ENDED MARCH 31, 2004

CURRENT TAX COLLECTION

	Balance 4/1/2003	Additions	Deletions	Balance 3/31/2004
ASSETS				
Cash	\$ -	\$ 334,884	\$ 334,879	\$ 5
Total Assets	<u>\$ -</u>	<u>\$ 334,884</u>	<u>\$ 334,879</u>	<u>\$ 5</u>

UNDISTRIBUTED RECEIPTS

Due to Other Funds	\$ -	\$ 32,915	\$ 32,910	\$ 5
Due to County	-	217,831	217,831	-
Due to Schools	<u>-</u>	<u>84,138</u>	<u>84,138</u>	<u>-</u>
Total Undistributed Receipts	<u>\$ -</u>	<u>\$ 334,884</u>	<u>\$ 334,879</u>	<u>\$ 5</u>

See accompanying notes to financial statements.

TOWNSHIP OF BELKNAP
GENERAL FIXED ASSETS GROUP OF ACCOUNTS
BALANCE SHEET

MARCH 31, 2004

ASSETS

Land	\$ 700
Building & Improvements	9,295
Furnitures, Fixtures & Equipment	<u>20,672</u>
Total Assets	<u>\$ 30,667</u>

FUND BALANCE

Investments in General Fixed Assets 3/31/04	<u>\$ 30,667</u>
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See accompanying notes to financial statements.

July 30, 2004

LETTER OF COMMENTS AND RECOMMENDATIONS

Honorable Supervisor and
Township Board Members
Township of Belknap
Presque Isle County, Michigan

I wish to express my appreciation for the find cooperation extended to me during the audit of your Township's Financial Statement.

The Township is required to submit two copies of this audit with the F-65 Annual Report. Nine (9) copies of the audited Financial Statements are herewith submitted; please send two (2) copies with the F-65 to the appropriate parties. At one of your next regular Township Board Meetings the audited Financial Statements should be formally accepted and the copy marked for this purpose made part of your Minute Book. I will plan to attend that meeting and be prepared to make a brief presentation on the audit.

Prior to this audit I obtained written permission from Township officials to disclose immediately any findings of suspected fraud and/or embezzlement directly to the Deputy State Treasurer. During the course of the audit I noted no instances of suspected fraud and/or embezzlement.

The following comments and recommendations are submitted in the interest of improved accounting procedures, closer compliance with the various state and federal regulations and requirements.

Comments and Recommendations Pertaining to 2003-2004 Audit Only

1. GASB #34

The implementation date for GASB #34 for your Township, which is a Phase III government entity, is for the year started April 1, 2004 and ending March 31, 2005. Fortunately, entities with a year end of March 31, 2005 will serve as a model for us and should be available for review in the fall of 2005, since our next audit will not be due until after March 31, 2006. This gives us two years to implement whatever changes need to be made. Three areas in particular should be addressed:

a. Consideration #1: Capitalization Policy

The Township has maintained a General Fixed Asset group of accounts, so the assets are presumably all identified. The only question that remains is whether you own any infrastructure, which I feel would be limited to lake or streamside parking lots, boat ramps or special drainage facilities for problem areas. The county road commission is generally considered to own the road systems unless some seasonal township roads exist that are not certified or maintained by the county. Once identified, the Township Board needs to decide what is a material capitalization amount. There are two asset classes; while some describe them as sensitive and non-sensitive, the best explanation is to think of them as movable or non-movable. A building or other type of infrastructure cannot usually be stolen or lost; a computer, calculator, vehicle, etc. can. Thus, to safeguard assets, I suggest Township-adopted capitalization policies and depreciation of the same for movable assets at \$200 and non-movable assets at \$500. I further suggest you adopt the following life expectancies for depreciation:

Buildings	40 years
Building Improvements	30 years
Infrastructure	20 years
Furniture	15 years
Computers & Electronic Equipment	5 years

b. Consideration #2: Joint Ownership of Fire Protection or Ambulance Equipment

This is a complex issue and in some cases no audits or complete accounting systems are being utilized. Townships should make sure that proper information or ownership issues are clarified to determine if they will have the information necessary to include such assets in their audit reports, or if such entities they are involved with have formed "authorities" or other methods that allow exclusion from audit consideration at the Township level.

c. Consideration #3: Management Discussion and Analysis (MD&A)

While small townships can elect out of this requirement of GASB 34, I feel it is something with which you can comply. It gives the Township Board an opportunity to voice its objectives, goals, successes, failures, further visions, etc. It need not be wordy or have any specific length. An honest, easy to understand statement will effectively communicate the facts of your financial statements, and I believe will help focus the leadership of the Township. You have one year to practice. I believe the Michigan governmental website will provide some examples in the future, so have someone keep checking. The Michigan Township Association forum and website has likewise provided

examples of both the MD&A and the Capitalization Policy, and can be utilized.

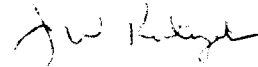
2. Acceptance by Township Board of Audited Financial Statements:

It is recommended that these Audited Financial Statements and recommendations be accepted by the Township Board by a motion similar to the following:

"Moved by Trustee Hardin and seconded by Treasurer Gupke, that the Township 2003-2004 Audited Financial Statements be accepted as presented and that, insofar as possible, the recommendations made by our auditor in his Letter of Comments and Recommendations be followed."

As indicated, I will plan to attend one of your next regular Township Board Meetings. Please let me know your preferred date as soon as possible.

Sincerely,



J.W. Kieliszewski